

Meeting Minutes

SMALL CRAFT HARBOURS AND GIMLI HARBOUR AUTHORITY – PROJECT DISCUSSIONS

Monday, April 14, 2014

Lakeview Hotel, Gimli

Attendance: [REDACTED] – GHA, [REDACTED] – GHA, [REDACTED] – GHA, [REDACTED] – GHA,
[REDACTED] – GHA, [REDACTED] – GHA, Dean Calder – SCH, Adele Butcher – SCH, Eleanor McEwan –
SCH

Minutes:

1. Topic today is harbour infrastructure, not zebra mussels
2. Float Replacement HA:
 - a. HA plans to get tender package for D & E docks out this month via an invited tender using the contractors recommended by SCH
 - b. HA plans to break project down to 3 components – electrical, mechanical, dock removal/construction
 - c. Pedastals to be reused – plan is straight reinstall of 2009 work for electrical
 - d. Schedule – fall after boats are out, worst case can be completed in spring as long as floats out of water in the fall
 - i. Plumbing and electrical timed with harbour shut-down/start-up to save HA costs
 - e. SCH disposal requirements – floats demolished and material disposed, float tubs can be salvaged by HA if in good condition
 - i. SCH to check current asset value
 - f. [REDACTED] concerned over narrow waterway resulting from boats berthed on outside (far south side) of D and E docks – hazard for whitefish boats and other harbour users
 - g. SCH planning on replacing A and B docks (used by commercial fishers) pending budget, tendered as one project, started in fall of 2014, completed by March 31
 - h. [REDACTED] – inquired on possibility of wider fingers for A and B docks
 - i. SCH has placed the piles for 4ft fingers, but will sketch option with 5ft fingers for discussion/review
 - ii. Will result in narrower space for berthing
 - iii. SCH will sketch and forward sketch on to HA for comments
3. Electrical connections – HA provides marine grade pigtail connections
 - a. SCH requests HA monitor type of electrical connections used by boaters – HA confirms it does
4. [REDACTED] raised concern that length of chain provided on piles is too short to allow movement in winter freeze-up and results in damaged floats – three options discussed:

- a. Looser chains – cannot be loose in summer/open water months
 - b. Disconnect chains in winter and tie with rope (longer length)
 - c. Quick connect chain with two length possibilities – shorter for summer, longer for winter
- 5. Marginal Wharf – HA
 - a. Plans for marginal wharf surfacing halting at SCH request
 - i. SCH considers marginal wharf as an expensive and technically complex project - out of scope of HA run projects
 - b. HA basis for paving the wharf –
 - 1. HA building is sinking and flooding – possibly due to drainage off of marginal wharf
 - 2. Fishers would like a paved area for loading
 - c. SCH will take on marginal wharf project and most likely hire a design consultant and project will be designed for most severe loading condition – 35ton crane
 - i. Project timing dependant on funding – will not occur this year
 - d. HA can contribute to project by upgrading fuel pumps – SCH to send HA current federal docs
 - e. HA has no imminent concerns of marginal wharf current condition
- 6. Bills Hill Parking Area – HA
 - a. Town has seen 85% complete plans
 - b. Meeting with Town and Icelandic Festival scheduled for May 5 – HA to confirm time
 - c. SCH handed HA comments on 85% complete plans
 - d. HA has consulted with Yacht Club
 - e. HA has scheduled the work as to not affect Icelandic Festival or other harbour activities (ie: Sail Manitoba) – construction to begin May 21
 - f. Town has requested HA do a press release/public notice on project – HA will do so
 - g. Sprinkler system is owned by HA and has not been operational for a few years – will not be replaced when removed
 - h. SCH requests As-Builts from HA
 - i. SCH advised public tender – everyone should have an opportunity to bid – tender could be posted in local newspapers
 - i. Qualifiers are a possibility
 - ii. Part financial, part quality based
 - iii. Bids in 2 parts – sealed envelopes with financial bid, quality bid separate
 - iv. Quality bid assessment rated first, financial second
 - v. Financial bid opening should be public
 - vi. [REDACTED] would like a public tender process
 - vii. HA should be prepared for questions on # of bids, low bid, ect, from harbour users
 - viii. Any questions during tender sent, with answers to all bidders
- 7. Centre Wharf Project – SCH
 - a. Contractor onsite completing remaining work

- b. SCH to schedule testing of water and electrical systems with HA
- c. [REDACTED] investigating light standard covers – two required by contractor who is unable to source them
- d. HA does not like timber curb –
 - i. SCH - Timber curb was used for financial reasons, consistency with other wharves in Canada
- e. [REDACTED] requests that guides be installed to keep ropes attached to bollards from rubbing against the timber curb
 - i. SCH will look into methods/products
 - ii. SCH asks boaters to try new centre wharf for a year

8. Centre Wharf Fenders – SCH & HA

- a. SCH has completed draft plans for vertical fenders on North side of Centre Wharf
 - i. Given to HA for review/comments
- b. SCH timeline to get tender posted and posting time is lengthy
 - i. SCH requests that the project is done through the HA, who can process project faster
 - ii. HA will be reimbursed by SCH
 - iii. HA agrees
- c. SCH provided HA with quotes for fenders, chains, eye nuts
 - i. One more fender quote will be forwarded by SCH to HA once SCH receives it
- d. HA can purchase all required materials for project, contractor can install
- e. [REDACTED] recommends SCH contact Goodall – a company he believes might be able to supply the fenders locally
 - i. Eleanor to call Goodall
 - 1. EM – I called Goodall in Winnipeg on Apr 15 – they do not carry the rubber fenders
- f. Project timeline limited by 3-5 week delivery time for fenders from US
- g. Fenders can be installed with whitefish boats in place

9. Centre Wharf Electrical Pedestals – SCH

- a. SCH plans to replace electrical pedestals on Centre Wharf as the current pedestals do not meet standards (cannot withstand a vehicle backing into them)
- b. SCH passed out photos of the pedestals to HA
- c. HA has no immediate concerns

10. Main Wharf Project -SCH

- a. Scheduled for summer 2015 pending funding
- b. Large project, planning/coordination required
- c. SCH gave HA copies of Main Wharf drawing package to review/comment
 - i. Note drawings are not final for construction

11. Event Licences

- a. SCH gave HA samples of event licences



Annual General Meeting

Date: 12 April 2016

Time: 1:00 pm

Location: Waterfront Centre

Note: all fishing members present must have their accounts in good standing with the Gimli Harbour Authority.

1. Call meeting to order.
2. Review of Agenda.
3. Presentation of the Membership List and approval of Membership List.
4. Review previous AGM Meeting Minutes (13 July 2015)
5. Report from the Board of Directors on Operations
6. Review of the audited financial statements. Review of un-audited statements and year to date reports. Presented by [REDACTED]
7. Elections—call for nominations for directors. If more than two nominations, an election is to follow. Ballots will be distributed.
8. Election for the Chairperson of the GHA opened up to the members. Call for nominations. If more than one nomination, an election to follow.
9. Set a new director meeting.
10. Adjourn the meeting.

s.19(1)



Annual General Meeting

Date: 12 April 2016 Time: 1:00 pm Location: Johnsons Hall, Waterfront Centre

In attendance:

Joanne Delaronde,

1. [REDACTED] called meeting to order at 1:02 p.m
2. Agenda is good, [REDACTED] accepted, [REDACTED] second, all in favor.
3. Membership list is good, [REDACTED] accepted, [REDACTED] second, All in favor.
4. [REDACTED] read over the previous AGM Meeting minutes, [REDACTED] accepted, [REDACTED] second, All in favor.
5. [REDACTED] read the report from the board of directors, [REDACTED] accepted, [REDACTED] second, All in Favor.
6. [REDACTED] asked if the small claims was on the expense report, [REDACTED] they will show up on the 2016 account reflections. [REDACTED] asked what the cash flow was, and if all the furniture was at the Harbour. [REDACTED] ask about the possible amalgamation of the George Island Harbour and the Gimli Harbour Authority. [REDACTED] made a motion to add [REDACTED] Island to be managed by the GHA, [REDACTED] second, All in favor, motion carried. [REDACTED] talked about the natural entrance and lagoon, [REDACTED] added that the entrance is still accessible to the NAMAO and other vessels. Joanne Delaronde of the SCH said that there is a precedent of adding another harbour to the Harbour Authority.
7. [REDACTED] and [REDACTED] stepped down as directors, [REDACTED] nominated [REDACTED] nominated [REDACTED] to assume to the chairperson responsibilities, Meeting set for April 22 at 6:00 pm at the Harbour Office.
8. Joanne talked about the second delegate for the Harbour Conference, [REDACTED] mentioned interest for the other days.
9. Meeting adjourned at 2:47 p.m

s.19(1)

2014-10-25

Corporation Number: 424088-0
Numéro de l'organisation :Request Received: 2014-10-06
Date de réception de la demande :Request ID: 7300489
Numéro de la demande :Your Reference:
Votre référence :

Please find enclosed the **Certificate of Continuance** (regarding transition) issued under the *Canada Not-for-profit Corporations Act* (NFP Act) and related documents for **Gimli Harbour Authority**. Please ensure that these documents are kept with the corporate records.

If the corporation is or intends to become a registered charity as defined in the *Income Tax Act*, a copy of these documents must be sent to:

Charities Directorate,
Canada Revenue Agency
Ottawa ON K1A 0L5.

The issuance of this certificate will be listed in the next **Corporations Canada online Monthly Transactions report**. The corporation will also be included in our online database of federal corporations. You can access both the report and the database on the **Corporations Canada website**.

Please ensure that the corporation is aware of its ongoing reporting obligations by referring to the pamphlet, "Your Reporting Obligations under the *Canada Not-for-profit Corporations Act*" enclosed or available on our website.

Additional information about protecting a corporate name is enclosed or available on our website.

For further information, please visit our website or

Vous trouverez ci-joint le **certificat de prorogation** en ce qui concerne la transition émis en vertu de la *Loi canadienne sur les organisations à but non lucratif* (Loi BNL) ainsi que les documents connexes relativement à **Gimli Harbour Authority**. Veuillez vous assurer de les conserver avec les livres de l'organisation.

Si l'organisation est ou prévoit devenir un organisme de bienfaisance tel que défini par la *Loi de l'impôt sur le revenu*, une copie de ces documents doit être envoyé à :

Direction des organismes de bienfaisance
Agence du revenu du Canada
Ottawa (Ontario), K1A 0L5

L'émission de ce certificat sera publiée dans le prochain rapport électronique des transactions mensuelles de **Corporations Canada**. L'organisation sera également ajoutée dans notre base de données de sociétés de régime fédérales. Vous pouvez consulter le rapport ainsi que la base de données dans le site Web de **Corporations Canada**.

Veuillez vous assurer que l'organisation est informée de ses obligations de déclaration. Vous pouvez consulter la brochure « *Vos obligations de déclaration en vertu de la Loi canadienne sur les organisations à but non lucratif* » incluse ou disponible dans notre site Web.

Vous trouverez ci-joint ou dans notre site Web, des renseignements concernant la protection de la dénomination.

Pour de plus amples renseignements, veuillez visiter

Corporation Information Sheet

Canada Not-for-profit Corporations Act (NFP Act)

Fiche de renseignements concernant l'organisation

Loi canadienne sur les organisations à but non lucratif
(Loi BNL)

Gimli Harbour Authority

Corporation Number

424088-0

Numéro d'organisation

Corporation Key

Required for changes online



Clé de société

Requise pour mettre les
renseignements à jour en ligne

Anniversary Date

Required to file annual return

10-06

(mm-dd/mm-yy)

Date anniversaire

Requise pour le dépôt du rapport annuel

Annual Return Filing Period

Starting in 2015

10-06 to/au 12-05

(mm-dd/mm-yy)

Période pour déposer le rapport annuel

Débutant en 2015

Reporting Obligations

A corporation can be dissolved if it defaults in filing a document required by the NFP Act. To understand the corporation's reporting obligations, consult the pamphlet "Your Reporting Obligations under the Canada Not-for-profit Corporations Act" enclosed or available on our website.

Obligations de déclaration

Une organisation peut être dissoute si elle omet de déposer un document requis par la Loi BNL. Pour connaître les obligations de déclaration de l'organisation, veuillez consulter « Vos obligations de déclaration en vertu de la Loi canadienne sur les organisations à but non lucratif » ci-joint ou disponible dans notre site Web.

Corporate Name

Where a name has been approved, be aware that the corporation assumes full responsibility for any risk of confusion with trade names and trademarks (including those set out in the NUANS Name Search Report). The corporation may be required to change its name in the event that representations are made to Corporations Canada and it is established that confusion is likely to occur. Also note that any name granted is subject to the laws of the jurisdiction where the corporation carries on its activities. For additional information about protecting corporate names, consult our website.

Dénomination

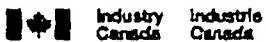
Dans les cas où Corporations Canada a approuvé une dénomination, il faut savoir que l'organisation assume toute responsabilité de risque de confusion avec toutes dénominations commerciales, marques de commerce existantes (y compris celles qui sont citées dans le Rapport NUANS de recherche de dénominations). L'organisation devra peut-être changer sa dénomination advenant le cas où des représentations soient faites auprès de Corporations Canada établissant qu'il existe une probabilité de confusion. Il faut aussi noter que toute dénomination octroyée est assujettie aux lois de la province ou du territoire où l'organisation mène ses activités. Pour obtenir des renseignements supplémentaires concernant la protection d'une dénomination, consulter notre site Web.

s.16(2)(c)

Available at <https://www.ic.gc.ca/app/scr/cc/ext/cps/dcmnts?corpld=4240880>

Certificate of Continuance

Certificat de prorogation



Canada Not-for-profit Corporations Act (NFP Act)

Form 4031

Articles of Continuance (transition)

To be used only for a continuance from the Canada Corporations Act, Part II

1 - Current name of the corporation

Gimli Harbour Authority

2 - If a change of name is requested, indicate proposed corporate name

3 - Corporation number

4,2,4,0,8,8,-,0

4 - The province or territory in Canada where the registered office is situated

Manitoba

5 - Minimum and maximum number of directors (for a fixed number, indicate the same number in both boxes)

Minimum number

3

Maximum number

7

6 - Statement of the purpose of the corporation

To operate, maintain and manage a public commercial fishing harbour or harbours and associated services related to Gimli Harbour.

7 - Restrictions on the activities that the corporation may carry on, if any

None.

MAIL MAY 30 2014 9:44

**Pages 10 to / à 11
are public-denied pursuant to section
est public-refusé en vertu de l'article**

68(a)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

A by-law relating generally to the conduct
of the affairs of

GIMLI HARBOUR AUTHORITY

(the "Corporation")

BE IT ENACTED as a by-law of the Corporation as follows:

1. Definition

In this by-law and all other by-laws of the Corporation, unless the context otherwise requires:

"Act" means the *Canada Not-For-Profit Corporations Act* S.C. 2009, c. 23 including the Regulations made pursuant to the Act, and any statute or regulations that may be substituted, as amended from time to time;

"articles" means the original or restated articles of incorporation or articles of amendment, amalgamation, continuance, reorganization, arrangement or revival of the Corporation;

"board" means the board of directors of the Corporation and **"director"** means a member of the board;

"by-law" means this by-law and any other by-law of the Corporation as amended and which are, from time to time, in force and effect;

"meeting of members" includes an annual meeting of members or a special meeting of members; **"special meeting of members"** includes a meeting of any class or classes of members and a special meeting of all members entitled to vote at an annual meeting of members;

"ordinary resolution" means a resolution passed by a majority of not less than 50% plus 1 of the votes cast on that resolution;

"proposal" means a proposal submitted by a member of the Corporation that meets the requirements of section 163 (Shareholder Proposals) of the Act;

"Regulations" means the regulations made under the Act, as amended, restated or in effect from time to time; and

"special resolution" means a resolution passed by a majority of not less than two-thirds (2/3) of the votes cast on that resolution.

2. Interpretation

In the interpretation of this by-law, words in the singular include the plural and vice-versa, words in one gender include all genders, and "person" includes an individual, body corporate, partnership, trust and unincorporated organization.

Other than as specified above, words and expressions defined in the Act have the same meanings when used in these by-laws.

3. Corporate Seal

The seal, an impression of which is stamped in the margin of this document, shall be the seal of the corporation. The secretary of the Corporation shall be the custodian of the corporate seal.

4. Execution of Documents

Deeds, transfers, assignments, contracts, obligations and other instruments in writing requiring execution by the Corporation may be signed by any two (2) of its officers or directors. In addition, the board may from time to time direct the manner in which and the person or persons by whom a particular document or type of document shall be executed. Any person authorized to sign any document may affix the corporate seal (if any) to the document. Any signing officer may certify a copy of any instrument, resolution, by-law or other document of the Corporation to be a true copy thereof.

5. Financial Year

The financial year end of the Corporation shall be March 31 in each year.

6. Banking Arrangements

The banking business of the Corporation shall be transacted at such bank, trust company or other firm or corporation carrying on a banking business in Canada or elsewhere as the board of directors may designate, appoint or authorize from time to time by resolution.

The banking business or any part of it shall be transacted by an officer or officers of the Corporation and/or other persons as the board of directors may by resolution from time to time designate, direct or authorize.

7. Borrowing Powers

The directors of the Corporation may, without authorization of the members,

- i. borrow money on the credit of the corporation;
- ii. issue, reissue, sell, pledge or hypothecate debt obligations of the corporation;
- iii. give a guarantee on behalf and

- iv. mortgage, hypothecate, pledge or otherwise create a security interest in all or any property of the corporation, owned or subsequently acquired, to secure any debt obligation of the corporation.

8. Annual Financial Statements

The Corporation may, instead of sending copies of the annual financial statements and other documents referred to in subsection 172(1) (Annual Financial Statements) of the Act to the members, publish a notice to its members stating that the annual financial statements and documents provided in subsection 172(1) are available at the registered office of the Corporation and any member may, on request, obtain a copy free of charge at the registered office or by prepaid mail.

9. Membership Conditions

Subject to the articles, there shall be two classes of members in the Corporation, namely, Class A members and Class B members. The board of directors of the Corporation may, by resolution, approve the admission of the members of the Corporation. Members may also be admitted in such other manner as may be prescribed by the board by resolution. The following conditions of membership shall apply:

Class A Members

- i. Class A voting membership shall be available only to individuals who have applied and have been accepted for Class A voting membership in the Corporation.
- ii. The term of membership of a Class A voting member shall be annual, subject to renewal in accordance with the policies of the Corporation.
- iii. As set out in the articles, each Class A voting member is entitled to receive notice of, attend and vote at all meetings of members and each such Class A voting member shall be entitled to one (1) vote at such meetings.

Class B Members

- iv. Class B non-voting membership shall be available only to individuals who have applied and have been accepted for Class B non-voting membership in the Corporation.
- v. The term of membership of a Class B non-voting member shall be annual, subject to renewal in accordance with the policies of the Corporation.
- vi. Subject to the Act and the articles, a Class B non-voting member shall not be entitled to receive notice of, attend or vote at meetings of the members of the Corporation.

Pursuant to subsection 197(1) (Fundamental Change) of the Act, a special resolution of the members is required to make any amendments to this section of the by-laws if those amendments affect membership rights and/or conditions described in paragraphs 197(1)(e), (h), (l) or (m).

10. Membership Transferability

A membership may only be transferred to the Corporation. Pursuant to Section 197(1) (Fundamental Change) of the Act, a special resolution of the members is required to make any amendment to add, change or delete this section of the by-laws.

11. Notice of Members Meeting

Notice of the time and place of a meeting of members shall be given to each member entitled to vote at the meeting by the following means:

- a. by mail, courier or personal delivery to each member entitled to vote at the meeting, a minimum of 14 days before the day on which the meeting is to be held; or
- b. by telephone, electronic or other communication facility to each member entitled to vote at the meeting, a minimum of 14 days before the day on which the meeting is to be held.

Pursuant to subsection 197(1) (Fundamental Change) of the Act, a special resolution of the members is required to make any amendment to the by-laws of the Corporation to change the manner of giving notice to members entitled to vote at a meeting of members.

12. Members Calling a Members' Meeting

The board of directors shall call a special meeting of members in accordance with Section 167 of the Act, on written requisition of members carrying not less than 5% of the voting rights. If the directors do not call a meeting within twenty-one (21) days of receiving the requisition, any member who signed the requisition may call the meeting.

13. Absentee Voting at Members' Meetings

Pursuant to Section 171(1) of the Act, a member entitled to vote at a meeting of members may vote by proxy by appointing in writing a proxyholder, and one or more alternate proxyholders, who are not required to be members, to attend and act at the meeting in the manner and to the extent authorized by the proxy and with the authority conferred by it subject to the following requirements:

- a. a proxy is valid only at the meeting in respect of which it is given or at a continuation of that meeting after an adjournment;
- b. a member may revoke a proxy by depositing an instrument or act in writing executed or, in Quebec, signed by the member or by their agent or mandatary
 - i. at the registered office of the corporation no later than the last business day preceding the day of the meeting, or the day of the continuation of that meeting after an adjournment of that meeting, at which the proxy is to be used, or
 - ii. with the chairperson of the meeting on the day of the meeting or the day of the continuation of that meeting after an adjournment of that meeting;

- c. a proxyholder or an alternate proxyholder has the same rights as the member by whom they were appointed, including the right to speak at a meeting of members in respect of any matter, to vote by way of ballot at the meeting, to demand a ballot at the meeting and, except where a proxyholder or an alternate proxyholder has conflicting instructions from more than one member, to vote at the meeting by way of a show of hands;
- d. if a form of proxy is created by a person other than the member, the form of proxy shall
 - i. indicate, in bold-face type,
 - A. the meeting at which it is to be used,
 - B. that the member may appoint a proxyholder, other than a person designated in the form of proxy, to attend and act on their behalf at the meeting, and
 - C. instructions on the manner in which the member may appoint the proxyholder,
 - ii. contain a designated blank space for the date of the signature,
 - iii. provide a means for the member to designate some other person as proxyholder, if the form of proxy designates a person as proxyholder,
 - iv. provide a means for the member to specify that the membership registered in their name is to be voted for or against each matter, or group of related matters, identified in the notice of meeting, other than the appointment of a public accountant and the election of directors,
 - v. provide a means for the member to specify that the membership registered in their name is to be voted or withheld from voting in respect of the appointment of a public accountant or the election of directors, and
 - vi. state that the membership represented by the proxy is to be voted or withheld from voting, in accordance with the instructions of the member, on any ballot that may be called for and that, if the member specifies a choice under subparagraph (iv) or (v) with respect to any matter to be acted on, the membership is to be voted accordingly;
- e. a form of proxy may include a statement that, when the proxy is signed, the member confers authority with respect to matters for which a choice is not provided in accordance with subparagraph (d)(iv) only if the form of proxy states, in bold-face type, how the proxyholder is to vote the membership in respect of each matter or group of related matters;
- f. if a form of proxy is sent in electronic form, the requirements that certain information be set out in bold-face type are satisfied if the information in question is set out in some other manner so as to draw the addressee's attention to the information; and
- g. a form of proxy that, if signed, has the effect of conferring a discretionary authority in respect of amendments to matters identified in the notice of meeting or other matters that may properly come before the meeting must contain a specific statement to that effect.

Pursuant to Section 197(1) of the Act, a special resolution of the members (and if Section 199 applies, a special resolution of each class of members) is required to make any

amendment to the articles or by-laws of the Corporation to change this method of voting by members not in attendance at a meeting of members.

14. Membership Dues

There shall be no dues payable by members for membership in the corporation unless otherwise directed by the Board of Directors.

15 Termination of Membership

A membership in the Corporation is terminated when:

- . the member dies or resigns;
- a. the member is expelled or their membership is otherwise terminated in accordance with the articles or by-laws;
- b. the member's term of membership expires; or
- c. the Corporation is liquidated and dissolved under the Act.

16. Effect of Termination of Membership

Subject to the articles, upon any termination of membership, the rights of the member, including any rights in the property of the Corporation, automatically cease to exist.

17. Discipline of Members

The board shall have authority to suspend or expel any member from the Corporation for any one or more of the following grounds:

- . violating any provision of the articles, by-laws, or written policies of the Corporation;
- a. carrying out any conduct which may be detrimental to the Corporation as determined by the board in its sole discretion;
- b. for any other reason that the board in its sole and absolute discretion considers to be reasonable, having regard to the purpose of the Corporation.

In the event that the board determines that a member should be expelled or suspended from membership in the Corporation, the president, or such other officer as may be designated by the board, shall provide twenty (20) days notice of suspension or expulsion to the member and shall provide reasons for the proposed suspension or expulsion. The member may make written submissions to the president, or such other officer as may be designated by the board, in response to the notice received within such twenty (20) day period. In the event that no written submissions are received by the president, the president, or such other officer as may be designated by the board, may proceed to notify the member that the member is suspended or expelled from membership in the Corporation. If written submissions are received in accordance with this section, the board will consider such submissions in arriving at a final decision and shall notify the

member concerning such final decision within a further twenty (20) days from the date of receipt of the submissions. The board's decision shall be final and binding on the member, without any further right of appeal.

18 Proposals Nominating Directors at Annual Members' Meetings

Subject to the Regulations under the Act, any proposal may include nominations for the election of directors if the proposal is signed by not less than 5% of members entitled to vote at the meeting at which the proposal is to be presented

19. Cost of Publishing Proposals for Annual Members' Meetings

The member who submitted the proposal shall pay the cost of including the proposal and any statement in the notice of meeting at which the proposal is to be presented unless otherwise provided by ordinary resolution of the members present at the meeting.

20. Place of Members' Meeting

Subject to compliance with section 159 (Place of Members' Meetings) of the Act, meetings of the members may be held at any place within Canada determined by the board or, if all of the members entitled to vote at such meeting so agree, outside Canada.

21. Persons Entitled to be Present at Members' Meetings

The only persons entitled to be present at a meeting of members shall be those entitled to vote at the meeting, the directors and the public accountant of the Corporation and such other persons who are entitled or required under any provision of the Act, articles or by-laws of the Corporation to be present at the meeting. Any other person may be admitted only on the invitation of the chair of the meeting or by resolution of the members.

22. Chair of Members' Meetings

In the event that the chair of the board and the vice-chair of the board are absent, the members who are present and entitled to vote at the meeting shall choose one of their number to chair the meeting.

23. Quorum at Members' Meetings

A quorum at any meeting of the members (unless a greater number of members are required to be present by the Act) shall be 60 percent of the members entitled to vote at the meeting. If a quorum is present at the opening of a meeting of members, the members present may proceed with the business of the meeting even if a quorum is not present throughout the meeting.

24. Votes to Govern at Members' Meetings

At any meeting of members every question shall, unless otherwise provided by the articles or by-laws or by the Act, be determined by a majority of the votes cast on the questions. In case of an equality of votes either on a show of hands or on a ballot or on the results of electronic voting, the chair of the meeting in addition to an original vote shall have a second or casting vote.

25. Participation by Electronic Means at Members' Meetings

If the Corporation chooses to make available a telephonic, electronic or other communication facility that permits all participants to communicate adequately with each other during a meeting of members, any person entitled to attend such meeting may participate in the meeting by means of such telephonic, electronic or other communication facility in the manner provided by the Act. A person participating in a meeting by such means is deemed to be present at the meeting. Notwithstanding any other provision of this by-law, any person participating in a meeting of members pursuant to this section who is entitled to vote at that meeting may vote, in accordance with the Act, by means of any telephonic, electronic or other communication facility that the Corporation has made available for that purpose.

26. Members' Meeting Held Entirely by Electronic Means

Meetings of members may not be held entirely by telephonic, an electronic or other communication facility.

27. Number of Directors

The board shall consist of the number of directors specified in the articles. If the articles provide for a minimum and maximum number of directors, the board shall be comprised of the fixed number of directors as determined from time to time by the members by ordinary resolution or, if the ordinary resolution empowers the directors to determine the number, by resolution of the board. In the case of a soliciting corporation the minimum number of directors may not be fewer than three (3), at least two of whom are not officers or employees of the Corporation or its affiliates.

28. Term of Office of Directors

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29. Calling of Meetings of Board of Directors

Meetings of the board may be called by the chair of the board, the vice-chair of the board or any two (2) directors at any time. If the Corporation has only one director, that director may call and constitute a meeting.

30. Notice of Meeting of Board of Directors

Notice of the time and place for the holding of a meeting of the board shall be given in the manner provided in the section on giving notice of meeting of directors of this by-law to every director of the Corporation not less than 7 days before the time when the meeting is to be held. Notice of a meeting shall not be necessary if all of the directors are present, and none objects to the holding of the meeting, or if those absent have waived notice of or have otherwise signified their consent to the holding of such meeting. Notice of an adjourned meeting is not required if the time and place of the adjourned meeting is announced at the original meeting. Unless the by-law otherwise provides, no notice of meeting need specify the purpose or the business to be transacted at the meeting except that a notice of meeting of directors shall specify any matter referred to in subsection 138(2) (Limits on Authority) of the Act that is to be dealt with at the meeting.

31 Regular Meetings of the Board of Directors

The board may appoint a day or days in any month or months for regular meetings of the board at a place and hour to be named. A copy of any resolution of the board fixing the place and time of such regular meetings of the board shall be sent to each director forthwith after being passed, but no other notice shall be required for any such regular meeting except if subsection 136(3) (Notice of Meeting) of the Act requires the purpose thereof or the business to be transacted to be specified in the notice.

32. Votes to Govern at Meetings of the Board of Directors

At all meetings of the board, every question shall be decided by a majority of the votes cast on the question. In case of an equality of votes, the chair of the meeting in addition to an original vote shall have a second or casting vote.

33. Committees of the Board of Directors

The board may from time to time appoint any committee or other advisory body, as it deems necessary or appropriate for such purposes and, subject to the Act, with such powers as the board shall see fit. Any such committee may formulate its own rules of procedure, subject to such regulations or directions as the board may from time to time make. Any committee member may be removed by resolution of the board of directors.

34. Appointment of Officers

The board may designate the offices of the Corporation, appoint officers on an annual or more frequent basis, specify their duties and, subject to the Act, delegate to such officers the power to manage the affairs of the Corporation. A director may be appointed to any office of the Corporation. An officer may, but need not be, a director unless these by-laws otherwise provide. Two or more offices may be held by the same person.

35. Description of Offices

The officers of the Corporation shall be president, vice-president, secretary and treasurer and any such other officers as the Board of Directors may by by-law determine. Any two officers may be held by the same person.

36. Vacancy in Office

In the absence of a written agreement to the contrary, the board may remove, whether for cause or without cause, any officer of the Corporation. Unless so removed, an officer shall hold office until the earlier of:

- . the officer's successor being appointed,
- a. the officer's resignation,
- b. such officer ceasing to be a director (if a necessary qualification of appointment) or
- c. such officer's death.

If the office of any officer of the Corporation shall be or become vacant, the directors may, by resolution, appoint a person to fill such vacancy.

37. Method of Giving Any Notice

Any notice (which term includes any communication or document), other than notice of a meeting of members or a meeting of the board of directors, to be given (which term includes sent, delivered or served) pursuant to the Act, the articles, the by-laws or otherwise to a member, director, officer or member of a committee of the board or to the public accountant shall be sufficiently given:

- . if delivered personally to the person to whom it is to be given or if delivered to such person's address as shown in the records of the Corporation or in the case of notice to a director to the latest address as shown in the last notice that was sent by the Corporation in accordance with section 128 (Notice of directors) or 134 (Notice of change of directors);
- a. if mailed to such person at such person's recorded address by prepaid ordinary or air mail;
- b. if sent to such person by telephonic, electronic or other communication facility at such person's recorded address for that purpose; or
- c. if provided in the form of an electronic document in accordance with Part 17 of the Act.

A notice so delivered shall be deemed to have been given when it is delivered personally or to the recorded address as aforesaid; a notice so mailed shall be deemed to have been given when deposited in a post office or public letter box; and a notice so sent by any means of transmitted or recorded communication shall be deemed to have been given when dispatched or delivered to the appropriate communication company or agency or its

representative for dispatch. The secretary may change or cause to be changed the recorded address of any member, director, officer, public accountant or member of a committee of the board in accordance with any information believed by the secretary to be reliable. The declaration by the secretary that notice has been given pursuant to this by-law shall be sufficient and conclusive evidence of the giving of such notice. The signature of any director or officer of the Corporation to any notice or other document to be given by the Corporation may be written, stamped, type-written or printed or partly written, stamped, type-written or printed.

38. Invalidity of any Provisions of this By-law

The invalidity or unenforceability of any provision of this by-law shall not affect the validity or enforceability of the remaining provisions of this by-law.

39. Omissions and Errors

The accidental omission to give any notice to any member, director, officer, member of a committee of the board or public accountant, or the non-receipt of any notice by any such person where the Corporation has provided notice in accordance with the by-laws or any error in any notice not affecting its substance shall not invalidate any action taken at any meeting to which the notice pertained or otherwise founded on such notice.

40. Mediation and Arbitration

Disputes or controversies among members, directors, officers, committee members, or volunteers of the Corporation are as much as possible to be resolved in accordance with mediation and/or arbitration as provided in the section on dispute resolution mechanism of this by-law.

41. By-laws and Effective Date

Subject to the articles, the board of directors may, by resolution, make, amend or repeal any by-laws that regulate the activities or affairs of the Corporation. Any such by-law, amendment or repeal shall be effective from the date of the resolution of directors until the next meeting of members where it may be confirmed, rejected or amended by the members by ordinary resolution. If the by-law, amendment or repeal is confirmed or confirmed as amended by the members it remains effective in the form in which it was confirmed. The by-law, amendment or repeal ceases to have effect if it is not submitted to the members at the next meeting of members or if it is rejected by the members at the meeting.

This section does not apply to a by-law that requires a special resolution of the members according to subsection 197(1) (fundamental change) of the Act because such by-law amendments or repeals are only effective when confirmed by members.

42. Gimli Harbour Operations Manual

The Gimli Harbour Operations Manual shall be the secondary document (after the by-laws) that governs harbour operations.

SPECIAL RESOLUTION OF MEMBERS

Continuing the Corporation under the provisions of the *Canada Not-for-profit Corporations Act* and authorizing the directors to apply for a Certificate of Continuance.

WHEREAS the Corporation was incorporated under Part II of the Canada Corporations Act by Letters Patent dated the _____ day of _____, _____; and

WHEREAS those Letters Patent were amended by Supplementary Letters Patent dated the _____ day of _____, _____; and

WHEREAS it is considered to be in the best interest of the Corporation that it be continued under the *Canada Not-for-profit Corporations Act* (NFP Act) pursuant to section 297 of the NFP Act;

BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. The directors of the Corporation are authorized and directed to make an application under section 297 of the NFP Act to the Director appointed under the NFP Act for a Certificate of Continuance of the Corporation;
2. The Articles of Continuance (transition) of the Corporation, which have been submitted to this meeting and are annexed to these minutes as Schedule A, are approved;
3. The general operating by-law of the Corporation (as amended) is repealed effective on the date that the corporation continues under the NFP Act and the new general operating by-law No. 1 which has been submitted to this meeting and is annexed to these minutes as Schedule B is approved and will be effective on the same date.
4. Any one of the officers and directors of the Corporation is authorized to take all such actions and execute and deliver all such documentation, including the annexed Articles of Continuance (transition), the notice of registered office and of directors in the forms fixed by the Director, which are necessary or desirable for the implementation of this resolution.

The undersigned, being the duly appointed (Secretary) of the Corporation, certifies that the above is a true and correct copy of a special resolution of _____, passed at a meeting of members held on the _____ day of _____, by a majority of not less than two-thirds of the votes cast by the members of the Corporation who voted in respect of the resolution, and the resolution is in full force and effect, unamended as of the date below.

Dated _____

Secretary



INCOME AND EXPENSE OVERVIEW 2007-2014

	2007	2008	2009	2010	2011	2012	2013	2014	2015
INCOME									
Assets									
Revenue									
EXPENSES									
Cost of Sales (Fuel)									
Advertising									
Capital Asset Purchases									
Business Tax & License									
Furniture/Equipment/Computer									
IT Services/Website									
Internal/Service Charge									
Lease fees									
Professional fees									
Office and Sundry									
Wages and Benefits									
Repairs and Maintenance									
Utilities									
Telephone									
Workers Compensation									
Total Expenses									
TOTAL PROFIT									

* GHA was given \$30,000 by SCH to complete the Fender Installation on the Center Wharf in 2015

* See Note 2

* See Note 1

s.19(1)
s.20(1)(b)

GIMLI HARBOUR AUTHORITY

GIMLI, MANITOBA

MARCH 31, 2015

Anthony J. Reid
Chartered Accountant Inc.

1741 Portage Ave
Winnipeg, Manitoba, R3J 0E5
Phone: (204) 885-8530
Fax: (204) 885-8539

Email: 

Independent Auditor's Report

To the Members of,
Gimli Harbour Authority

I have audited the accompanying financial statements of Gimli Harbour Authority, which comprise the balance sheet as at March 31, 2015 and the statements of revenue and expenditure, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion these financial statements present fairly, in all material respects, the financial position of Gimli Harbour Authority as at March 31, 2015 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

September 15, 2014
Winnipeg, Manitoba


Chartered Accountant

s.19(1)

GIMLI HARBOUR AUTHORITY

BALANCE SHEET

AS AT MARCH 31

2015

2014



Approved on Behalf of the Board

Director

Director

s.19(1)

s.20(1)(b)

The accompanying notes are an integral part of these financial statements

GIMLI HARBOUR AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31

2015

2014

s.20(1)(b)

The accompanying notes are an integral part of these financial statements

GIMLI HARBOUR AUTHORITY
STATEMENT OF CHANGES IN NET ASSETS

	Year Ended March 31	
	2015	2014
	Total	Total

s.20(1)(b)

GIMLI HARBOUR AUTHORITY
STATEMENT OF CASH FLOWS

Year Ended March 31
2015 **2014**



s.20(1)(b)

GIMLI HARBOUR AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

March 31, 2015

1. NATURE OF ACTIVITIES

The Gimli Harbour Authority is a non profit organization which manages and maintains the Gimli harbour, through sales of fuel, slip fees and yacht club dues. The organization is exempt from income taxes under section 149 of the income tax act.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the organization.

a) INVESTMENTS

Investments are initially recorded at fair value at the date of acquisition.

b) CASH AND TEMPORARY INVESTMENTS

Cash and temporary investments include cash on hand, balances with banks and short-term deposits with original maturities of three months or less

c) INVENTORY

Inventory is recorded at the lower of cost and net realizable value. Cost is determined substantially on a first-in, first-out basis.

d) TANGIBLE CAPITAL ASSETS

Property and equipment are recorded at cost. Amortization is provided using methods and rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Buildings		
Assets under construction		
Office equipment		
Docks		

e) CONTRIBUTED SERVICES

Volunteers contribute a significant number of hours per year to assist the organization in carrying out its operations. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**Pages 33 to / à 35
are withheld pursuant to section
sont retenues en vertu de l'article**

20(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

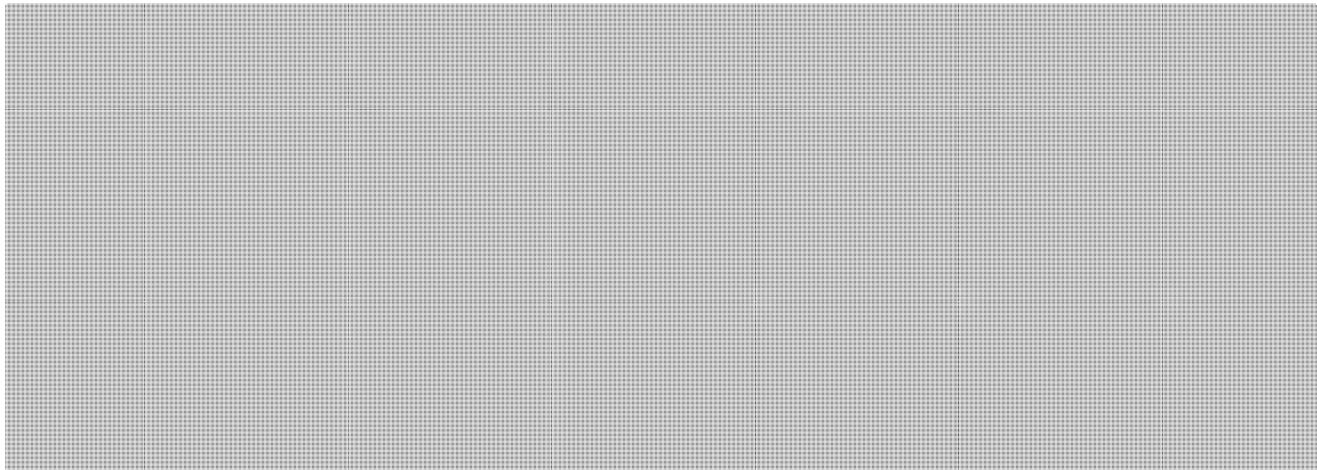
GIMLI HARBOUR AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

March 31, 2015

6. CASH FLOW STATEMENT

2015

2014



s.20(1)(b)

Anthony J. Reid

Chartered Accountant Inc.

1741 Portage Ave
Winnipeg, Manitoba, R3J 0E5
Phone: (204) 885-8530
Fax. (204) 885-8539

Page 38
is withheld pursuant to sections
est retenue en vertu des articles

20(1)(b), 19(1)

of the Access to Information Act
de la Loi sur l'accès à l'information

**Pages 39 to / à 41
are withheld pursuant to section
sont retenues en vertu de l'article**

20(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

Page 42
is withheld pursuant to sections
est retenue en vertu des articles

20(1)(b), 19(1)

of the Access to Information Act
de la Loi sur l'accès à l'information



REID & ASSOCIATES
Chartered Professional Accountants Inc.

Independent Auditor's Report

To the Members of;
Gimli Harbour Authority

We have audited the accompanying financial statements of Gimli Harbour Authority, which comprise the balance sheet as at March 31, 2016 and the statements of revenue and expenditure, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian Auditing Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion these financial statements present fairly, in all material respects, the financial position of Gimli Harbour Authority as at March 31, 2016 and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for not for profit organizations.

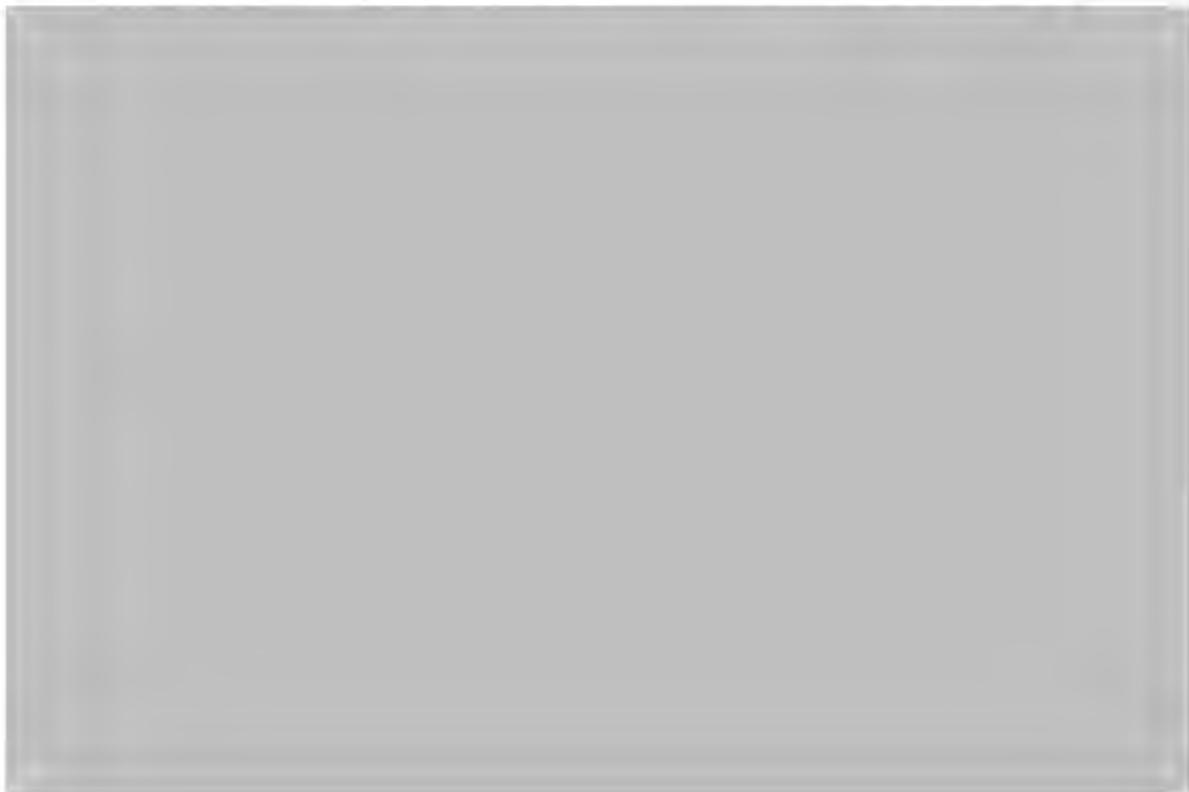
Reid & Associates

August 16, 2016
Winnipeg, Manitoba

Chartered Professional Accountants Inc.

GIMLI HARBOUR AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31

2016 2015



The accompanying notes are an integral part of these financial statements

Reid & Associates Chartered Professional Accountants Inc.
- 3 -

s.20(1)(b)

**GIMLI HARBOUR AUTHORITY
STATEMENT OF CHANGES IN NET ASSETS**

	Year Ended March 31	
	2016	2015
	Total	Total

The accompanying notes are an integral part of these financial statements.

Reid & Associates Chartered Professional Accountants Inc.

-4-

s.20(1)(b)

GIMLI HARBOUR AUTHORITY
STATEMENT OF CASH FLOWS

Year Ended March 31
2016 2015



s.20(1)(b)

The accompanying notes are an integral part of these financial statements

Reid & Associates Chartered Professional Accountants Inc.

- 5 -

GIMLI HARBOUR AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

March 31, 2016

1. NATURE OF ACTIVITIES

The Gimli Harbour Authority is a non profit organization which manages and maintains the Gimli harbour, through sales of fuel, slip fees and yacht club dues. The organization is exempt from income taxes under section 149(l) of the income tax act.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization have been prepared in accordance with Canadian Accounting Standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the organization.

a) INVESTMENTS

Investments are initially recorded at fair value at the date of acquisition.

b) CASH AND CASH EQUIVALENTS

Cash and temporary investments include cash on hand, balances with banks and short-term deposits with original maturities of three months or less

c) INVENTORY

Fuel inventory is recorded at the lower of cost and net realizable value. Cost is determined substantially on a first-in, first-out basis.

d) TANGIBLE CAPITAL ASSETS

Property and equipment are recorded at cost. Amortization is provided using methods and rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Buildings		
Assets under construction		
Office equipment		
Docks		

c) CONTRIBUTED SERVICES

Volunteers contribute a significant number of hours per year to assist the organization in carrying out its operations. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Reid & Associates Chartered Professional Accountants Inc.
- 8 -

s.20(1)(b)

Page 49
is withheld pursuant to section
est retenue en vertu de l'article

20(1)(b)

of the Access to Information Act
de la Loi sur l'accès à l'information

GIMLI HARBOUR AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

March 31, 2016

Reid & Associates Chartered Professional Accountants Inc.
- 8 -

s.20(1)(b)

**Pages 51 to / à 52
are withheld pursuant to section
sont retenues en vertu de l'article**

20(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

INTERIM Financial Statements of
GIMLI HARBOUR AUTHORITY

July 31, 2017

unaudited

**Pages 54 to / à 55
are withheld pursuant to section
sont retenues en vertu de l'article**

20(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

INTERIM Financial Statements of
GIMLI HARBOUR AUTHORITY

September 30, 2017

unaudited

**Pages 57 to / à 58
are withheld pursuant to section
sont retenues en vertu de l'article**

20(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**

GIMLI HARBOUR AUTHORITY
BALANCE SHEET
AS AT MARCH 31

2018 2017



Approved on Behalf of the Board

Director
Director

The accompanying notes are an integral part of these financial statements

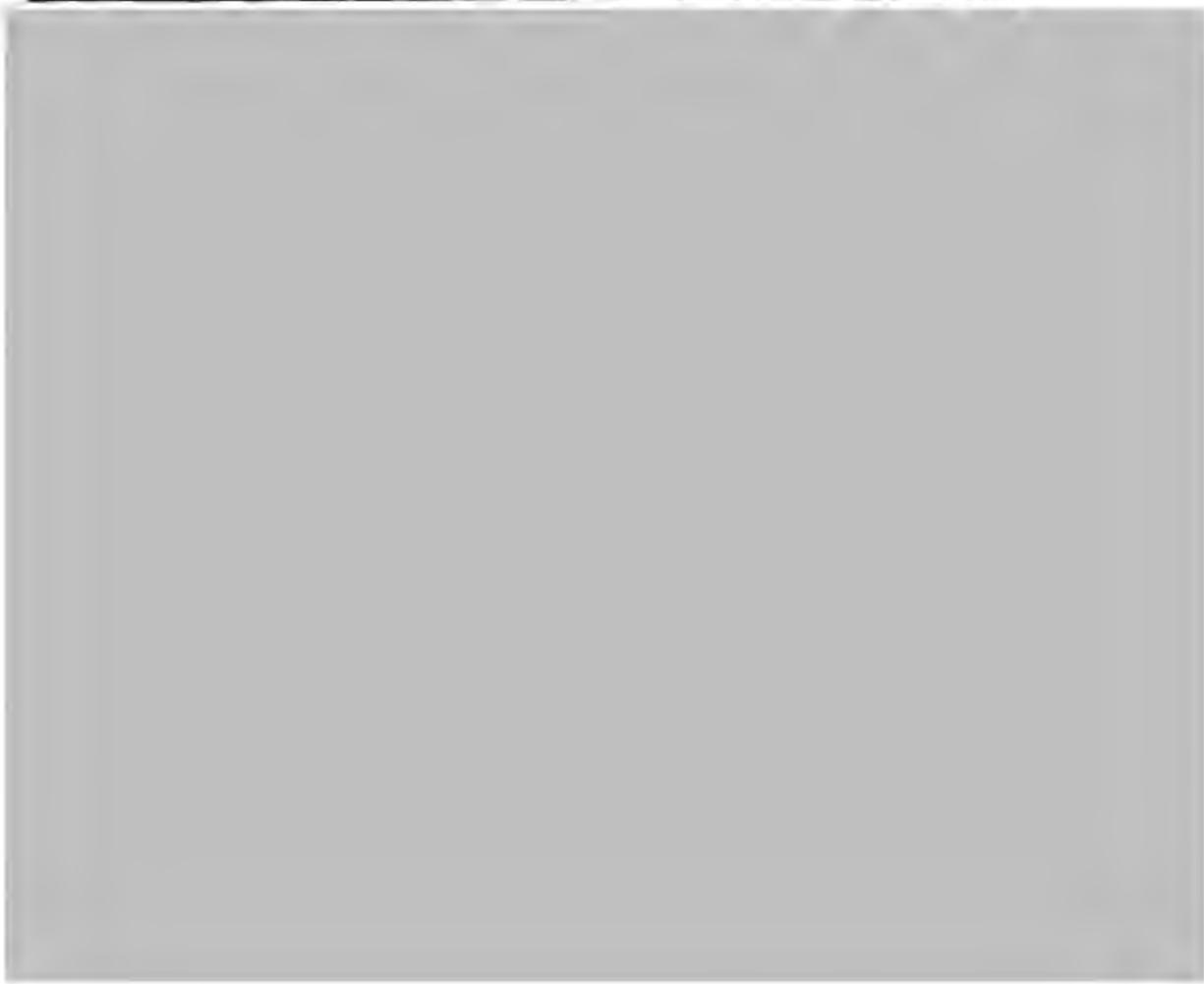
Reid & Associates Chartered Professional Accountants Inc.

- 2 -

s.19(1)
s.20(1)(b)

GIMLI HARBOUR AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31

2018 2017



The accompanying notes are an integral part of these financial statements

Reid & Associates Chartered Professional Accountants Inc.
- 3 -

s.20(1)(b)

GIMLI HARBOUR AUTHORITY
STATEMENT OF CHANGES IN NET ASSETS

	<u>Year Ended March 31</u>	
	2018	2017
Total	Total	Total

s.20(1)(b)

The accompanying notes are an integral part of these financial statements

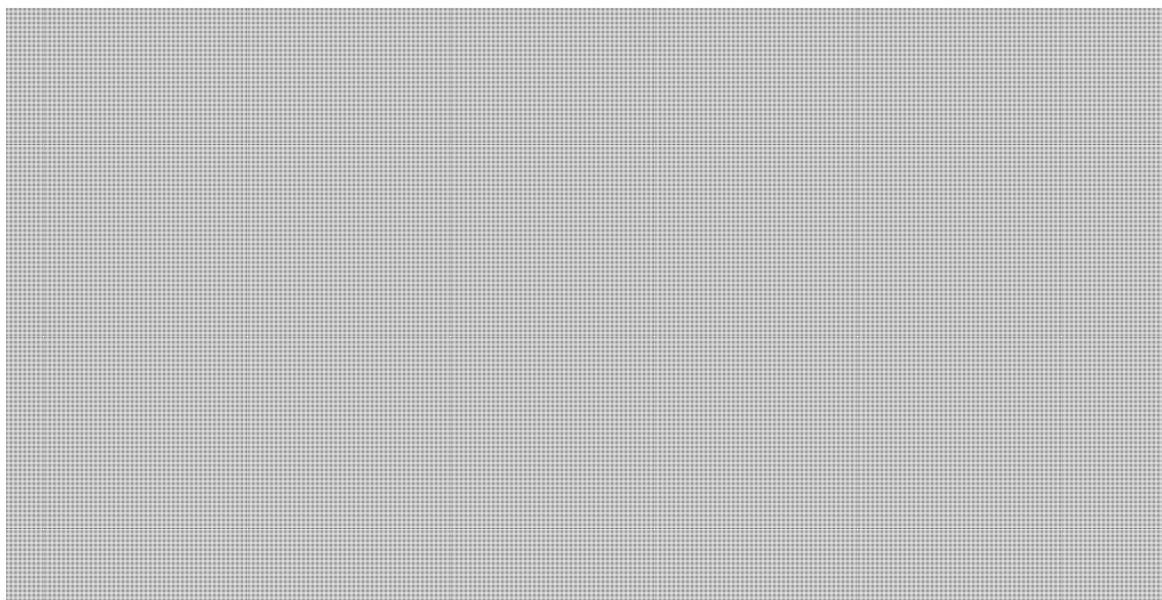
Reid & Associates Chartered Professional Accountants Inc.
- 4 -

GIMLI HARBOUR AUTHORITY
STATEMENT OF CASH FLOWS

Year Ended March 31

2018

2017



s.20(1)(b)

The accompanying notes are an integral part of these financial statements

Reid & Associates Chartered Professional Accountants Inc.

- 5 -

GIMLI HARBOUR AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

March 31, 2018

1. NATURE OF ACTIVITIES

The Gimili Harbour Authority is a non profit organization which manages and maintains the Gimili harbour, through sales of fuel, slip fees and yacht club dues. The organization is exempt from income taxes under section 149(l) of the income tax act.

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The financial statements of the organization have been prepared in accordance with Canadian Accounting Standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the organization.

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Cash and temporary investments include cash on hand, balances with banks and short-term deposits with original maturities of three months or less

c) INVENTORY

Fuel inventory is recorded at the lower of cost and net realizable value. Cost is determined substantially on a first-in, first-out basis.

d) TANGIBLE CAPITAL ASSETS

Property and equipment are recorded at cost. Amortization is provided using methods and rates intended to amortize the cost of assets over their estimated useful lives.

In current year, Wharf and parking 2014 project cost [REDACTED]; an adjustment for capital repairs to Docks of [REDACTED]

	Method	Rate
Assets under construction	[REDACTED]	[REDACTED]
Equipment	[REDACTED]	[REDACTED]
Leasehold improvements	[REDACTED]	[REDACTED]
Docks	[REDACTED]	[REDACTED]

s.20(1)(b)

e) CONTRIBUTED SERVICES

Volunteers contribute a significant number of hours per year to assist the organization in carrying out its operations. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**Pages 64 to / à 66
are withheld pursuant to section
sont retenues en vertu de l'article**

20(1)(b)

**of the Access to Information Act
de la Loi sur l'accès à l'information**